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April 20, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Tamio KOMATSUBARA, Hirokazu YOKOYAMA and Noboru

SHIRAKO

TUBE STRUCTURE OF MULTITUBULAR HEAT EXCHANGER

Assignee: TOKYO RADIATOR MFG. CO., LTD.

Our Ref. Q81183

Dear Sir:

Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification, including the claims and abstract, nine (9) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified) and Preliminary Amendment.

The Government filing fee is calculated as follows:

Total claims	20 -	20	=	x	\$18.00	=	\$.00
Independent claims	3 -	3	=	X	\$86.00	=	\$.00
Base Fee							\$770.00

TOTAL FILING FEE

Recordation of Assignment

TOTAL FEE

\$770.00

\$40.00

\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Respectfully submitted, SUGHRUE MION, PLLC

SUGHRUE MION, PLLC

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